EXHIBIT 11

3/28/2023

VIA Email & Certified Mail

Susan E. Lattman CFO or (Current Designee) Bed Bath & Beyond Inc. and Subsidiaries 650 Liberty Avenue Union, NJ 07083

RE:

Business Employment Incentive Program ("BEIP")
Bed Bath & Beyond Inc. and Subsidiaries P#36408

2021 Annual Report

Dear Ms. Lattman:

Our records indicate that additional information is required to complete your company's 2021 BEIP annual report.

Pursuant to NJ Stat § 34:1B-131, failure to submit by March 1st the information required therein in full will result in forfeiture of the applicable reporting year's award which results in an Event of Default. You company failed to submit a complete 2021 BEIP annual report.

Please be advised that the New Jersey Economic Development Authority ("EDA") reserves the right under NJ Stat § 34:1B-132, to terminate the BEIP Grant Agreement if the noncompliance of program reporting requirements continues for a second consecutive year.

Since you have commenced to cure the Event of Default within the initial 30 days provided, we are affording you an additional 90 days, in accordance with your Grant Agreement, to submit the missing information (listed below) required for the 2021 annual filing using the EDA's iDMS portal from the date of this letter. Failure to do so will result in an Event of Default as described above without further notice from the EDA. Curing an Event of Default will not reverse the forfeiture of the 2021 BEIP award.

1. 4th Quarter WR-30

a. Buy Buy Baby Inc.

Please contact the undersigned at wendy.wisniewski@njeda.gov if you have any questions regarding this matter.

Sincerely,

/s/Wendy B. Wisniewski
Wendy B. Wisniewski

Senior Tax Credit Compliance Officer

Incentives Servicing & Compliance Department

CC: Paula Barone; Toni Anne Andrisano;

Joan Mason-Smith; Laura Crossen;

Debra Kerner